Attach to Form 565 or Form 568.

Check the applicable box for the filing type:

☐ Partnership M-3   ☐ Limited Liability Company M-3

FEIN _

Secretary of State file number

Name of Partnership or Limited Liability Company (LLC) as shown on return

This Schedule M-3 is being filed because (check all that apply):

A ☐ The amount of the partnership's or LLC's total assets at the end of the taxable year is equal to or more than $10 million.

B ☐ The amount of the partnership or LLC's adjusted total assets for the year is equal to or more than $10 million.

If box B is checked, enter the amount of adjusted total assets for the taxable year _____.

C ☐ The amount of total receipts for the taxable year is equal to or more than $35 million.

If box C is checked, enter the total receipts for the taxable year _____.

D ☐ An entity that is a reportable entity partner or member with respect to the partnership or LLC owns or is deemed to own an interest of 50 percent or more in the partnership's or LLC's capital, profit, or loss, on any day during the taxable year of the partnership or LLC.

Name of Reportable Entity Partner/Member	Identifying Number	Maximum Percentage of Deemed Ownership

E ☐ Voluntary Filer

Part I   Financial Information and Net Income (Loss) Reconciliation

1 a Did the partnership or LLC file SEC Form 10-K for its income statement period ending with or within this taxable year?

☐ **Yes.** Skip line 1b and line 1c complete line 2 through line 11 with respect to that SEC Form 10-K.

☐ **No.** Go to line 1b.

b Did the partnership or LLC prepare a certified audited non-tax basis income statement for that period?

☐ **Yes.** Skip line 1c and complete line 2 through line 11 with respect to that income statement.

☐ **No.** Go to line 1c.

c Did the partnership or LLC prepare an income statement for that period?

☐ **Yes.** Complete line 2 through line 11 with respect to that income statement.

☐ **No.** Skip line 2 through line 3b and enter the partnership's or LLC's net income (loss) per its books and records on line 4.

2 Enter the income statement period: Beginning _____/_____/_____ Ending _____/_____/_____

3 a Has the partnership's or LLC's income statement been restated for the income statement period on line 2?

☐ **Yes.** (Attach an explanation and the amount of each item restated.)

☐ **No.**

b Has the partnership's or LLC's income statement been restated for any of the five income statement periods preceding the period on line 2?

☐ **Yes.** (Attach an explanation and the amount of each item restated.)

☐ **No.**

4 a	Worldwide combined net income (loss) from income statement source identified in Part I, line 1	**4a**	
b	Indicate accounting standard used for line 4a (see instructions)	**4b**	
5 a	Net income from nonincludible foreign entities (attach schedule)	**5a**	( )
b	Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)	**5b**	
6 a	Net income from nonincludible U.S. entities (attach schedule)	**6a**	( )
b	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)	**6b**	
7 a	Net income (loss) of other foreign disregarded entities	**7a**	
b	Net income (loss) of other U.S. disregarded entities	**7b**	
8	Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)	**8**	
9	Adjustment to reconcile income statement period to taxable year (attach schedule)	**9**	
10	Other adjustments to reconcile to amount on line 11 (attach schedule).	**10**	
11	**Net income (loss) per income statement of the partnership.** Combine line 4 through line 10	**11**	

12 Enter the total amount (not just the patnership's or LLC's share) of the assets and liabilities of all entities included or removed on the following lines.

		Total Assets	Total Liabilities
a	Included on Part I, line 4.		
b	Removed on Part I, line 5		
c	Removed on Part I, line 6		
d	Included on Part I, line 7.		

Part II   Reconciliation of Net Income (Loss) per Income Statement of Partnership or LLC with Total Income (Loss) per Return – Income (Loss) Items

Income (Loss) Items		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Amounts from Federal Schedule M-3 (1065) Column (d)	(e) California Adjustments	(f) Amounts using California Law
1 Income (loss) from equity method foreign corporations	1						
2 Gross foreign dividends not previously taxed	2						
3a Subpart F, QEF, and similar income inclusions	3a						
b Income for California Purpose from Foreign Corporations	3b						
4 Gross Foreign distributions previously taxed	4						
5 Income (loss) from equity method U.S. Corporations	5						
6 U.S. dividends not eliminated in tax consolidation	6						
7 Income (loss) from U.S. partnerships (attach schedule)	7						
8 Income (loss) from foreign partnerships (attach schedule)	8						
9 Income (loss) from other pass-through entities (attach schedule)	9						
10 Items relating to reportable transactions (attach details)	10						
11 Interest income (attach federal Form 8916-A)	11						
12 Total accrual to cash adjustment	12						
13 Hedging transactions	13						
14 Mark-to-market income (loss)	14						
15 Cost of goods sold (attach federal Form 8916-A)	15						
16 Sale versus lease (for sellers and/or lessors)	16						
17 Section 481(a) adjustments	17						
18 Unearned/deferred revenue	18						
19 Income recognition from long-term contracts	19						
20 Original issue discount and other imputed interest	20						
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	21a						
b Gross capital gains excluding amounts from pass-through entities, attach Schedule D (565 or 568)	21b						
c Gross capital losses excluding amounts from pass-through entities, abandonment losses, and worthless stock losses, attach Schedule D (565 or 568)	21c						
d Net gain/loss excluding amounts from pass-through entities, abandonment losses, and worthless stock losses, attach Schedule D (565 or 568)	21d						
e Abandonment losses	21e						
f Worthless stock losses (attach details)	21f						
g Other gain/loss on disposition of assets other than inventory	21g						
22 Other income (loss) items with differences (attach schedule)	22						
23 **Total income (loss) items.** Combine line 1 through line 22	23						
24 **Total expense/deduction items** (from Part III, line 30)	24						
25 Other income (loss) and expense/deduction items with no differences	25						
26 **Reconciliation totals.** Combine line 23 through line 25	26						

NOTE: Line 26, column (a), must equal the amount on Part I, line 11, and column (f) must equal Form 565 or Form 568, Side 3, Schedule K, line 21(a), column (d).

Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership or LLC with Total Income (Loss) per Return – Expense/Deduction Items

Expense/Deduction Items		(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Amounts from Federal Schedule M-3 (1065) Column (d)	(e) California Adjustments	(f) Amounts using California Law
1 State and local current income tax expense	1						
2 State and local deferred income tax expense	2						
3 Foreign current income tax expense (other than foreign withholding taxes)	3						
4 Foreign deferred income tax expense.	4						
5 Equity-based compensation	5						
6 Meals and entertainment	6						
7 Fines and penalties.	7						
8 Judgments, damages, awards, and similiar costs	8						
9 Guaranteed payments.	9						
10 Pension and profit-sharing.	10						
11 Other post-retirement benefits	11						
12 Deferred compensation	12						
13 Charitable contribution of cash and tangible property	13						
14 Charitable contribution of intangible property	14						
15 Organizational expenses per 1.709-2(a)	15						
16 Syndication expenses as 1.709-2(b)	16						
17 Current year acquisition or reorganization investment banking fees.	17						
18 Current year acquisition or reorganization legal and accounting fees	18						
19 Amortization/impairment of goodwill	19						
20 Amortization of acquisition, reorganization and start-up costs. . .	20						
21 Other amortization or impairment write-offs	21						
22 Section 198 environmental remediation costs	22						
23a Depletion – Oil & Gas.	23a						
b Depletion – Other than Oil & Gas	23b						
24 Intangible drilling & development costs.	24						
25 Depreciation.	25						
26 Bad debt expense.	26						
27 Interest expense (attach Form 8916-A)	27						
28 Purchase versus lease (for purchasers and/or lessees)	28						
29 Other expense/deduction items with differences (attach schedule)	29						
30 Total expense/deduction items. Combine lines 1 through 29. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	30						